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**District Attorney of the  
Thirty-Eighth Judicial District  
A Component Unit of the  
Cameron Parish Police Jury  
State of Louisiana**

Basic Financial Statements and  
Accountants' Compilation Report

December 31, 2006

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-1-07

**38th JUDICIAL DISTRICT ATTORNEY  
Cameron Parish, Louisiana  
Annual Financial Statements  
As of and for the Year Ended December 31, 2006**

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**TRANSMITTAL LETTER**

**ANNUAL FINANCIAL STATEMENTS**

June 19, 2007

Office of Legislative Auditor  
Attention: Ms. Suzanne Elliott  
P.O. Box 94397  
1600 North Third  
Baton Rouge, LA 70804-9397

Dear Ms. Elliott:

In accordance with Louisiana Revised Statute 25:514, enclosed are the annual financial statements for the District Attorney of the 38<sup>th</sup> Judicial District as of and for the fiscal year ended December 31, 2006. The report includes all funds under the control and oversight of the district attorney. The accompanying financial statements have been prepared in accordance with accounting principles generally accepted within the United States.

Sincerely,



District Attorney

Enclosure

**DARRELL J. MORRIS, CPA  
P.O. BOX 6679  
LAKE CHARLES, LA 70606**

June 19, 2007

The Honorable Cecil R. Sanner  
District Attorney for the 38<sup>th</sup> Judicial District  
Cameron Parish  
State of Louisiana

We have compiled the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the 38<sup>th</sup> Judicial District Attorney, a component unit of the Cameron Parish Police Jury, as of and for the year ended December 31, 2006, which collectively comprise the District Attorney's financial statements as listed in the table of contents, in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the 38<sup>th</sup> Judicial District Attorney. We have not audited or reviewed the accompanying basic financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

The budgetary comparison information, on pages 21 and 22, is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have compiled the supplementary information from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements.

*Darrell Morris*

## Basic Financial Statements

**38th JUDICIAL DISTRICT ATTORNEY**  
**Cameron Parish, Louisiana**

**Governmental Fund Balance Sheet/Statement of Net Assets**  
**December 31, 2006**

|  | General<br>Fund   | Other<br>Funds   | Total             | Adjustments<br>(Note 1C) | Statement<br>of Net<br>Assets |
|--|-------------------|------------------|-------------------|--------------------------|-------------------------------|
| <b>ASSETS</b>                                  |                   |                  |                   |                          |                               |
| Cash and cash equivalents                      | \$ 117,679        | \$ 5,232         | \$ 122,911        | \$ -                     | \$ 122,911                    |
| Receivables:                                   |                   |                  |                   |                          |                               |
| Commissions on fines and forfeitures           | 9,832             | -                | 9,832             | -                        | 9,832                         |
| Due from Cameron Parish                        |                   |                  |                   |                          |                               |
| Police Jury - reimbursements                   | 6,106             | -                | 6,106             |                          | 6,106                         |
| Due from the State of Louisiana                |                   |                  |                   |                          |                               |
| Title IV-D reimbursement                       | -                 | 2,802            | 2,802             | -                        | 2,802                         |
| Interfund receivables                          |                   | 6,865            | 6,865             | -                        | 6,865                         |
| Fixed assets, net of accum. depreciation       | -                 | -                | -                 | 9,712                    | 9,712                         |
| Total Assets                                   | <u>\$ 133,617</u> | <u>\$ 14,899</u> | <u>\$ 148,516</u> | <u>\$ 9,712</u>          | <u>\$ 158,228</u>             |
| <b>LIABILITIES</b>                             |                   |                  |                   |                          |                               |
| Liabilities:                                   |                   |                  |                   |                          |                               |
| Accounts payable                               | \$ 796            | \$ -             | \$ 796            | \$ -                     | \$ 796                        |
| Payroll taxes benefits payable                 | 706               | 866              | 1,572             | -                        | 1,572                         |
| Interfund payables                             | 6,865             | -                | 6,865             | -                        | 6,865                         |
| Due to other agencies                          | -                 | 4,415            | 4,415             | -                        | 4,415                         |
| Total Liabilities                              | <u>8,367</u>      | <u>5,281</u>     | <u>13,648</u>     | <u>-</u>                 | <u>13,648</u>                 |
| <b>FUND BALANCES/NET ASSETS</b>                |                   |                  |                   |                          |                               |
| Fund balances:                                 |                   |                  |                   |                          |                               |
| Unreserved                                     | 125,250           | 9,618            | 134,868           | (134,868)                | -                             |
| Total Fund Balances                            | <u>125,250</u>    | <u>9,618</u>     | <u>134,868</u>    | <u>(134,868)</u>         | <u>-</u>                      |
| Total Liabilities/Fund Balances                | <u>\$ 133,617</u> | <u>\$ 14,899</u> | <u>\$ 148,516</u> |                          |                               |
| <b>NET ASSETS</b>                              |                   |                  |                   |                          |                               |
| Invested in Capital Assets net of related debt |                   |                  |                   | 9,712                    | 9,712                         |
| Unrestricted                                   |                   |                  |                   | 134,868                  | 134,868                       |
| Total Net Assets                               |                   |                  |                   | <u>\$ 144,580</u>        | <u>\$ 144,580</u>             |

The accompanying notes are an integral part of this statement.

**38th JUDICIAL DISTRICT ATTORNEY  
Cameron Parish, Louisiana**

**Statement of Governmental Fund Revenues, Expenditures, and Changes in  
Fund Balances/Statement of Activities  
For the Year Ended December 31, 2006**

|   | General<br>Fund   | Other<br>Funds    | Total             | Adjustments<br>Note 1C | Statement<br>of<br>Activities |
|---|-------------------|-------------------|-------------------|------------------------|-------------------------------|
| <b>EXPENDITURES/EXPENSES</b>  |                   |                   |                   |                        |                               |
| Judiciary:  |                   |                   |                   |                        |                               |
| Personal services   | \$ 23,062         | \$ 50,085         | \$ 73,147         | \$ -                   | \$ 73,147                     |
| Related benefits  | 1,354             | 2,929             | 4,283             | -                      | 4,283                         |
| Travel and professional development   | 11,148            | -                 | 11,148            | -                      | 11,148                        |
| Operating services  | 44,720            | -                 | 44,720            | -                      | 44,720                        |
| Supplies  | 11,308            | 399               | 11,707            | -                      | 11,707                        |
| Depreciation  | -                 | -                 | -                 | 2,271                  | 2,271                         |
| Capital outlay  | 8,832             | -                 | 8,832             | (8,832)                | -                             |
| Other   | 425               | -                 | 425               | -                      | 425                           |
| Total Expenditures/Expense  | <u>\$ 100,849</u> | <u>\$ 53,413</u>  | <u>\$ 154,262</u> | <u>\$ (6,561)</u>      | <u>\$ 147,701</u>             |
| <b>PROGRAM REVENUES</b>   |                   |                   |                   |                        |                               |
| Commissions   | 86,427            | -                 | 86,427            | -                      | 86,427                        |
| Fees  | 6,021             | -                 | 6,021             | -                      | 6,021                         |
| Net Program Expense   | <u>8,401</u>      | <u>53,413</u>     | <u>61,814</u>     | <u>(6,561)</u>         | <u>55,253</u>                 |
| <b>GENERAL REVENUES</b>   |                   |                   |                   |                        |                               |
| Reimbursements  | 41,495            | -                 | 41,495            | -                      | 41,495                        |
| State grants  | -                 | 44,775            | 44,775            | -                      | 44,775                        |
| Investment earnings   | 1,004             | -                 | 1,004             | -                      | 1,004                         |
| Total General Revenues  | <u>42,499</u>     | <u>44,775</u>     | <u>87,274</u>     | <u>-</u>               | <u>87,274</u>                 |
| <b>EXCESS (DEFICIENCY) REVENUES<br/>OVER EXPENDITURES</b>                   | <u>\$ 34,098</u>  | <u>\$ (8,638)</u> | <u>\$ 25,460</u>  | <u>6,561</u>           | <u>\$ 32,021</u>              |
| <b>OTHER FINANCING SOURCES (USES)</b>                                       |                   |                   |                   |                        |                               |
| Operating Transfers In  | <u>(10,697)</u>   | <u>10,697</u>     | <u>-</u>          | <u>-</u>               | <u>-</u>                      |
| <b>EXCESS (Deficiency) OF REVENUES OVER<br/>EXPENDITURES AND OTHER USES</b> | <u>23,401</u>     | <u>2,059</u>      | <u>25,460</u>     | <u>(25,460)</u>        | <u>-</u>                      |
| <b>CHANGES IN NET ASSETS</b>  |                   |                   |                   | <u>32,021</u>          | <u>32,021</u>                 |
| <b>FUND BALANCE/NET ASSETS:</b>   |                   |                   |                   |                        |                               |
| Beginning of the Year   | <u>101,849</u>    | <u>7,559</u>      | <u>109,408</u>    | <u>-</u>               | <u>112,559</u>                |
| End of Year   | <u>\$ 125,250</u> | <u>\$ 9,618</u>   | <u>\$ 134,868</u> | <u>\$ -</u>            | <u>\$ 144,580</u>             |

The accompanying notes are an integral part of this statement.

Statement C

38th JUDICIAL DISTRICT ATTORNEY  
Cameron Parish, Louisiana

Statement of Fiduciary Net Assets  
Fiduciary Funds  
December 31, 2006

|                           | Agency<br>Funds  |
|---------------------------|------------------|
| <b>ASSETS</b>             |                  |
| Cash and cash equivalents | \$ 33,657        |
| Total Assets              | <u>\$ 33,657</u> |
| <b>LIABILITIES</b>        |                  |
| Liabilities:              |                  |
| Due to other agencies     | \$ 9,088         |
| Bond forfeiture deposits  | 22,850           |
| Asset forfeiture deposits | <u>1,719</u>     |
| Total Liabilities         | <u>\$ 33,657</u> |

The accompanying notes are an integral part of this statement.



**District Attorney of the Thirty-Eighth Judicial District  
A Component of the Cameron Parish Police Jury  
State of Louisiana**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2006**

**INTRODUCTION**

The Louisiana Constitution of 1974, Article V, Section 14 created the judicial districts of the State, among them the Thirty-Eighth Judicial District. Article V, Section 26 created the Office of the District Attorney for each of the Judicial Districts, and sets forth the duties of the office. Louisiana R. S. 16:1 establishes a District Attorney for each of the Judicial District Attorney's offices. The Thirty-Eighth Judicial District Attorney exists and operates in accordance with the authorities cited.

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the district attorney has charge of every criminal prosecution by the state in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The qualified electors of the judicial district elect the district attorney for a term of six years. The judicial district encompasses the parish of Cameron, Louisiana and the Thirty-Eighth Judicial Attorney's office is located in Cameron.

At December 31, 2006, the Thirty-Eighth Judicial District Attorney's office employed a total of three (3) persons: the district attorney, one investigator, and one clerical person.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying basic financial statements of the District Attorney of the Thirty-Eighth Judicial District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing government accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis—for State and Local Governments*, issued in June 1999.

The district attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain district attorney functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

**Governmental Funds**

Governmental funds account for all or most of the district attorney's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund

**District Attorney of the Thirty-Eighth Judicial District  
A Component of the Cameron Parish Police Jury  
State of Louisiana**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2006**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the district attorney. The following are the district attorney's governmental funds:

**General Fund** – the primary operating fund of the district attorney and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to district attorney policy.

**Title IV – D Special Revenue Fund** – The Title IV-D Special Revenue Fund consists of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

**Victim's Assistance Fund** – This fund is used to account for resources provided by the state for the compensation of the office's victim assistance coordinator.

**Fiduciary Fund**

**Agency Funds** – The agency funds are used to account for assets held by the district attorney as an agent for other funds and/or other governments. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. These funds are used to account for drug money seizures and bond forfeitures until such time as the court orders disposition of such funds to various agencies as required by law. Also, from time to time, the drug fund may be used to hold money as evidence until such time as the seizing agency requests the money for its purposes.

**Drug Asset Forfeiture**

Property is distributed by court order first to satisfy any security interest or lien; second to reimburse expenses of seizure; and the balance shall be allocated as follows:

60% to law enforcement agency(s) making the seizure  
20% to the criminal court fund  
20% to District Attorney's general fund

**District Attorney of the Thirty-Eighth Judicial District  
A Component of the Cameron Parish Police Jury  
State of Louisiana**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2006**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

These proceeds are to be used to further and enhance drug law enforcement. The District Attorney is required to make an annual report to the Governor, the President of the Senate, and the Speaker of the House of Representatives. This fund is subject to public audit.

**B. REPORTING ENTITY**

The district attorney is an independent elected official; however, the district attorney is fiscally dependent on the Cameron Parish Police Jury. The police jury maintains and operates the parish courthouse in which the district attorney's office is located and provides funds for equipment and furniture of the district attorney's office. In addition, the police jury's general purpose financial statements would be incomplete or misleading without inclusion of the district attorney. For these reasons, the district attorney was determined to be a component unit of the Cameron Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

**Fund Financial Statements (FFS)**

The amounts reflected in the General Fund and Other Funds, of Statements A and B, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of district attorney operations.

The amounts reflected in the General Fund and Other Funds, of Statements A and B, use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The district attorney considers all revenue available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are

**District Attorney of the Thirty-Eighth Judicial District  
A Component of the Cameron Parish Police Jury  
State of Louisiana**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2006**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

recognized when the obligations are expected to be liquidated with expendable available financial resources. The government funds use the following practices in recording revenues and expenditures:

**Revenues**

Commissions on fines and bond forfeitures are recorded in the year they are collected by the parish tax collector. Fees from collection of worthless checks are recorded in the year they are collected. Grants are recorded when the district attorney is entitled to the funds. Substantially all other revenues are recorded when received.

Based on the above criteria, commissions on fines and bond forfeitures and grants have been treated as susceptible to accrual.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**Other Financial Sources (Uses)**

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses), when the underlying event occurs.

**Government-Wide Financial Statements (GWFS)**

The column labeled Statement of Net Assets (Statement A) and the column labeled Statement of Activities (Statement B) display information about the district attorney as a whole. These statements include all the financial activities of the district attorney. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*. Fiduciary funds are not included in the government-wide financial statements.

**Program Revenues** – Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from district attorney users as a fee for services; program revenues reduce the cost of the function to be financed from the district attorney's general revenues.

**District Attorney of the Thirty-Eighth Judicial District  
A Component of the Cameron Parish Police Jury  
State of Louisiana**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2006**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Reconciliation**

The reconciliation of the items reflected in the funds columns to the Statement of Activities (Statement B) and Statement of Net Assets (Statement A) are as follows:

**Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Assets:**

|   |                   |
|---|-------------------|
| Total Fund Balance at 12/31/06 – Governmental Funds | \$ 134,868        |
| Capital Assets, net of related debt                 | <u>9,712</u>      |
| Net Assets at 12/31/06                              | <u>\$ 144,580</u> |

**Reconciliation of Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities:**

|  |                  |
|--|------------------|
| Total Net Change in Fund Balances at 12/31/06 – Governmental Funds | \$ 25,460        |
| Asset Additions  | 8,832            |
| Depreciation   | <u>(2,271)</u>   |
| Change in Net Assets of Governmental Activities                    | <u>\$ 32,021</u> |

**D. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district attorney may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**E. INVESTMENTS**

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the district attorney's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

**F. SHORT-TERM INTERFUND RECEIVABLES/PAYABLE**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivable and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

**District Attorney of the Thirty-Eighth Judicial District  
A Component of the Cameron Parish Police Jury  
State of Louisiana**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2006**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**G. ADVANCES TO OTHER FUNDS**

Noncurrent portions of long-term interfund loan receivables are reported as advances and are offset equally by a fund balance reserve account, which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation.

**H. CAPITAL ASSETS**

Capital assets are capitalized at historical cost. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. In the year 2003, the district attorney established a threshold level of \$500 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

| <u>Description</u>                 | <u>Estimated Lives</u> |
|------------------------------------|------------------------|
| Furniture, fixtures, and equipment | 5-7 years              |

**I. COMPENSATED ABSENCES**

The district attorney has the following policy relating to vacation and sick leave:

Employees of the district attorney's office accrue vacation leave at varying rates according to years of continuous services. Unused vacation leave is accumulated and carried forward from one year to the next. Upon resignation, death, removal or other termination of employment of an employee, annual leave accrued to his/her credit is computed and the value thereof paid to him/her or his/her heirs, provided that the annual leave has been accrued under established leave regulations and daily attendance record has been maintained for the employee by his supervisor, except that such payment shall not exceed \$3,000. The rate of pay shall be computed on the basis of the rate the employee is receiving at the time of termination.

Employees of the district attorney's office accrue sick leave at the rate of one day sick leave per month of continuous employment for the first year, and one and one-half days sick leave per month of continuous employment after three years. No payment is made for accumulated sick leave upon termination of employment.

**District Attorney of the Thirty-Eighth Judicial District  
A Component of the Cameron Parish Police Jury  
State of Louisiana**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2006**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Employee benefits are paid from the Cameron Parish Police Jury. Accordingly, no liabilities are accrued in the district attorney's General Fund with respect to employee benefits.

**J. RESTRICTED NET ASSETS**

For government-wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either:

1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
2. imposed by law through constitutional provisions or enabling legislation.

**K. FUND EQUITY**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change.

**L. EXTRAORDINARY AND SPECIAL ITEMS**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the district attorney, which are either unusual in nature or infrequent in occurrence.

**M. INTERFUND TRANSACTIONS**

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transactions are reported as transfers. The general fund transferred \$10,597 to the Victim's Assistance special fund, to supplement personnel expenses.

**N. ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues,

**District Attorney of the Thirty-Eighth Judicial District  
A Component of the Cameron Parish Police Jury  
State of Louisiana**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2006**

expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE 2 – CASH AND CASH EQUIVALENTS**

At December 31, 2006, the district attorney had cash and cash equivalents (book balances) totaling \$122,911 as follows:

|                                  |                   |
|----------------------------------|-------------------|
| Demand deposits                  | \$ 66,503         |
| Interest-bearing demand deposits | <u>56,408</u>     |
| Total                            | <u>\$ 122,911</u> |

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2006, the district attorney had \$123,925 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance.

**NOTE 3 – RECEIVABLES**

The receivables of \$18,740 at December 31, 2006, are as follows:

| <u>Class of Receivable</u>              | <u>General<br/>Fund</u> | <u>Other<br/>Funds</u> | <u>Total</u>     |
|---|-------------------------|------------------------|------------------|
| Reimbursement receivable                | \$ 6,106                | \$ 2,802               | \$ 8,908         |
| Commissions on fines and<br>forfeitures | <u>9,832</u>            | <u>-</u>               | <u>9,832</u>     |
| Total                                   | <u>\$ 15,938</u>        | <u>\$ 2,802</u>        | <u>\$ 18,740</u> |

The receivable balance is expected to be collected within one year of the financial statements; therefore, no allowance for bad debt is recorded.

**NOTE 4 – INTERFUND RECEIVABLES/PAYABLES**

Details related to interfund balances are presented as follows:

| <u>Receivable<br/>Fund</u> | <u>Payable<br/>Fund</u> | <u>Amount</u>   | <u>Purpose</u>  |
|----------------------------|-------------------------|-----------------|---|
| Victim Assistance          | General                 | <u>\$ 6,865</u> | To report the general fund's commitment to supplemental funding for the crime assistance coordinator. |
| Total                      |                         | <u>\$ 6,865</u> |   |

This balance is not expected to be repaid within one year from the date of the financial statement.



**District Attorney of the Thirty-Eighth Judicial District  
A Component of the Cameron Parish Police Jury  
State of Louisiana**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2006**

**NOTE 5 – CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended December 31, 2006, is as follows:

| <u>Governmental Activities</u>                  | Balance,<br>Jan. 1<br>2006 | Additions       | Deletions   | Balance<br>Dec. 31<br>2006 |
|---|----------------------------|-----------------|-------------|----------------------------|
| Furniture and equipment                         | \$ 16,987                  | \$ 8,832        | \$ -        | \$ 25,819                  |
| Total   | <u>\$ 16,987</u>           | <u>\$ 8,832</u> | <u>\$ -</u> | <u>\$ 25,819</u>           |
| Less accumulated depreciation:                  |                            |                 |             |                            |
| Furniture and equipment                         | \$ 13,836                  | \$ 2,271        | \$ -        | \$ 16,107                  |
| Total   | <u>\$ 13,836</u>           | <u>\$ 2,271</u> | <u>\$ -</u> | <u>\$ 16,107</u>           |
| Capital assets, net of accumulated depreciation | <u>\$ 3,151</u>            | <u>\$ 6,561</u> | <u>\$ -</u> | <u>\$ 9,712</u>            |

**NOTE 6 – PENSION PLAN**

*Plan Description.* The district attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3% of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100% of his average final compensation.

**District Attorney of the Thirty-Eighth Judicial District  
A Component of the Cameron Parish Police Jury  
State of Louisiana**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2006**

**NOTE 6 – PENSION PLAN (continued)**

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504)947-5551.

*Funding Policy.* Plan members are required by state statute to contribute 7.0% of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 1.25% of annual covered payroll. Contributions to the System also include .2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the System for the year ending December 31, 2006, were \$0.

**NOTE 7 – ACCOUNTS, SALARIES, AND OTHER PAYABLES**

The payables of \$2,368 at December 31, 2006, are as follows:

|              | <u>General<br/>Fund</u> | <u>Other<br/>Funds</u> | <u>Total</u>    |
|--------------|-------------------------|------------------------|-----------------|
| Withholdings | \$ 706                  | \$ 866                 | \$ 1,572        |
| Accounts     | <u>796</u>              | <u>-</u>               | <u>796</u>      |
| Total        | <u>\$ 1,502</u>         | <u>\$ 866</u>          | <u>\$ 2,368</u> |

**District Attorney of the Thirty-Eighth Judicial District  
A Component of the Cameron Parish Police Jury  
State of Louisiana**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2006**

**NOTE 8 – RISK MANAGEMENT**

The district attorney purchases lawyers' professional liability insurance through the National District Attorney's Association and a commercial insurance carrier in order to manage its risk. During the year ended December 31, 2006, the district attorney contributed \$6,781 in premiums. There was no significant reduction in insurance coverage from the prior year.

**NOTE 9 – ON-BEHALF PAYMENTS**

The accompanying financial statements do not include certain expenditures of the district attorney paid from funds of the criminal court, the parish police jury, or directly by the state. The district attorney and assistants receive a portion of their salaries from the State Division of Administration. The Cameron Parish Police Jury funds a portion of the attorney's salaries in the annual parish budget.

The Criminal Court Fund is controlled and expended jointly between the District Attorney and the Thirty-Eighth Judicial Court. The district attorney normally expends funds for transcripts, witness fees and expert witness fees; the balance is utilized by the Thirty-Eighth Judicial Court.

**NOTE 10 - SUBSEQUENT EVENTS**

There were no subsequent events that would affect the financial statements between the close of the year and the issuance of the financial statements

**District Attorney of the Thirty-Eighth Judicial District  
A Component of the Cameron Parish Police Jury  
State of Louisiana**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2006**

**NOTE 11 - OTHER FUNDS**

The following summarizes the activities occurring within other funds.

**Balance Sheet as of December 31, 2006**

|  | <b>Title IV-D</b>                    |                               |                       |                  |
|--|--------------------------------------|-------------------------------|-----------------------|------------------|
|  | <b>Child Support<br/>Enforcement</b> | <b>Victims<br/>Assistance</b> | <b>Grant<br/>Fund</b> | <b>Total</b>     |
| <b>Assets</b>                                  |                                      |                               |                       |                  |
| Cash and cash equivalents                      | \$ 1,613                             | \$ 387                        | \$ 3,232              | \$ 5,232         |
| Receivables                                    | 2,802                                | -                             | -                     | 2,802            |
| Due from other funds                           | -                                    | 6,865                         | -                     | 6,865            |
| Total Assets                                   | <u>4,415</u>                         | <u>7,252</u>                  | <u>3,232</u>          | <u>14,899</u>    |
| <b>Liabilities</b>                             |                                      |                               |                       |                  |
| Payroll tax benefits payable                   | -                                    | 866                           | -                     | 866              |
| Due to other governments                       | 2,802                                | -                             | -                     | 2,802            |
| Due to other funds                             | 1,613                                | -                             | -                     | 1,613            |
| Total Liabilities                              | <u>4,415</u>                         | <u>866</u>                    | <u>-</u>              | <u>5,281</u>     |
| <b>Fund Balances</b>                           |                                      |                               |                       |                  |
| Unreserved                                     | -                                    | 6,386                         | 3,232                 | 9,618            |
| Total Fund Balances                            | <u>-</u>                             | <u>6,386</u>                  | <u>3,232</u>          | <u>9,618</u>     |
| <b>Total Liabilities and<br/>Fund Balances</b> | <u>\$ 4,415</u>                      | <u>\$ 7,252</u>               | <u>\$ 3,232</u>       | <u>\$ 14,899</u> |

**Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Year Ended December 31, 2006**

|  | <b>Title IV-D</b>                    |                               |                       |                 |
|--|--------------------------------------|-------------------------------|-----------------------|-----------------|
|  | <b>Child Support<br/>Enforcement</b> | <b>Victims<br/>Assistance</b> | <b>Grant<br/>Fund</b> | <b>Total</b>    |
| <b>Expenditures/expenses-</b>                        |                                      |                               |                       |                 |
| district attorney services                           |                                      |                               |                       |                 |
| Salaries and related benefits                        | \$ 16,245                            | \$ 36,769                     | \$ -                  | \$ 53,014       |
| Other operating expenses                             | 399                                  | -                             | -                     | 399             |
| Total expenditures                                   | <u>16,644</u>                        | <u>36,769</u>                 | <u>-</u>              | <u>53,413</u>   |
| General revenues                                     | 16,644                               | 24,999                        | 3,132                 | 44,775          |
| Excess (deficiency) of<br>revenues over expenditures | -                                    | (11,770)                      | 3,132                 | (8,638)         |
| Transfers in from other Funds                        | -                                    | 10,597                        | 100                   | 10,697          |
| <b>Fund Balance:</b>                                 |                                      |                               |                       |                 |
| Beginning of the year                                | -                                    | 7,559                         | -                     | 7,559           |
| End of the year                                      | <u>\$ -</u>                          | <u>6,386</u>                  | <u>\$ 3,232</u>       | <u>\$ 9,618</u> |

## Required Supplemental Information

**38th JUDICIAL DISTRICT ATTORNEY**  
**Cameron Parish, Louisiana**  
**GOVERNMENTAL FUND - GENERAL FUND**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance -**  
**Budget (GAAP/Non-GAAP Basis) and Actual**  
**For the Year Ended December 31, 2006**

|  | Budgeted Amounts  |                   | Actual Amounts    | Budget to<br>GAAP<br>Differences | Actual Amount     |
|--|-------------------|-------------------|-------------------|----------------------------------|-------------------|
|  | Original          | Final             | Budgetary Basis   | Over (Under)                     | GAAP Basis        |
| <b>REVENUES</b>  |                   |                   |                   |                                  |                   |
| Fines, court costs, other  | \$ 82,800         | \$ 82,800         | \$ 86,427         | \$ 3,627                         | \$ 86,427         |
| DPS reinstatement fees   | 3,600             | 3,600             | 1,538             | (2,062)                          | 1,538             |
| State bonding fees   | 1,800             | 1,800             | 2,524             | 724                              | 2,524             |
| Worthless check collections                                      | 1,800             | 1,800             | 1,959             | 159                              | 1,959             |
| Reimbursements-CPPJ  | -                 | -                 | 41,495            | 41,495                           | 41,495            |
| Investment earnings  | -                 | -                 | 1,004             | 1,004                            | 1,004             |
| Total revenues   | <u>90,000</u>     | <u>90,000</u>     | <u>134,947</u>    | <u>44,947</u>                    | <u>134,947</u>    |
| <b>EXPENDITURES</b>  |                   |                   |                   |                                  |                   |
| Telephone  | 8,227             | 8,227             | 8,590             | 363                              | 8,590             |
| Salaries   | 35,251            | 35,251            | 30,008            | (5,243)                          | 30,008            |
| Insurance  | 11,676            | 11,676            | 13,125            | 1,449                            | 13,125            |
| Dues   | 4,315             | 4,315             | 4,425             | 110                              | 4,425             |
| Law books and library  | 9,582             | 9,582             | 7,472             | (2,110)                          | 7,472             |
| Auto allowance   | 4,800             | 4,800             | 5,016             | 216                              | 5,016             |
| Miscellaneous  | 3,840             | 3,840             | 10,705            | 6,865                            | 10,705            |
| Accounting   | 1,200             | 1,200             | 6,545             | 5,345                            | 6,545             |
| Capital outlay   | -                 | -                 | 8,832             | 8,832                            | 8,832             |
| Continuing legal education                                       | 12,000            | 12,000            | 6,131             | (5,869)                          | 6,131             |
| Total expenditures   | <u>90,891</u>     | <u>90,891</u>     | <u>100,849</u>    | <u>9,958</u>                     | <u>100,849</u>    |
| <b>EXCESS (Deficiency) OF<br/>REVENUES OVER<br/>EXPENDITURES</b> | (891)             | (891)             | 34,098            | 34,989                           | 34,098            |
| <b>FUND BALANCE (Deficit)<br/>AT BEGINNING OF YEAR</b>           | <u>101,849</u>    | <u>101,849</u>    | <u>101,849</u>    | -                                | <u>101,849</u>    |
| <b>BALANCE</b>   | <u>100,958</u>    | <u>100,958</u>    | <u>135,947</u>    | -                                | <u>135,947</u>    |
| <b>OPERATING TRANSFERS</b>                                       | -                 | -                 | (10,697)          | -                                | (10,697)          |
| <b>FUND BALANCE (Deficit)<br/>AT END OF YEAR</b>                 | <u>\$ 100,958</u> | <u>\$ 100,958</u> | <u>\$ 125,250</u> | <u>\$ -</u>                      | <u>\$ 125,250</u> |

The accompanying notes are an integral part of this statement.

**38th JUDICIAL DISTRICT ATTORNEY  
Cameron Parish, Louisiana  
GOVERNMENTAL FUND - GENERAL FUND**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Budget (GAAP/Non-GAAP Basis) and Actual (Continued)  
For the Year Ended December 31, 2006**

**EXPLANATION OF DIFFERENCES:**

|  |                  |
|--|------------------|
| (1) Revenues                                 | \$ 44,947        |
| (2) Expenditures                             | (9,958)          |
| (3) Transfer out                             | (10,697)         |
| Net increase in fund balance--budget to GAAP | <u>\$ 24,292</u> |

The accompanying notes are an integral part of this statement.